

**ORIGINAL**

**In the United States Court of Federal Claims**

No. 16-927C

(Filed: August 5, 2016)

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SHEILA BURLESON,

*Plaintiff,*

v.

THE UNITED STATES,

*Defendant.*

\*\*\*\*\*

**FILED**

**AUG - 5 2016**

**U.S. COURT OF  
FEDERAL CLAIMS**

ORDER

Plaintiff Sheila Burleson, who appears pro se, filed four complaints in this court against the Social Security Administration, the Internal Revenue Service (“IRS”), Nationwide Insurance Company, and Wells Fargo.<sup>1</sup> All appear to relate to the foreclosure of plaintiff’s home in 2008.

In the above-captioned case, plaintiff makes various allegations against the IRS relating to a lien it placed on her home. According to plaintiff, the lien was released but was still reflected on her credit report, which made it difficult to rent an apartment. With regard to plaintiffs seeking money damages from the IRS, our jurisdiction is limited to “the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected.” 28 U.S.C. § 1326(a)(1) (2012). Plaintiff has not pleaded a claim for a refund of tax illegally or erroneously collected. Because the jurisdictional defect is patent, we deem it unnecessary to wait for a response to the complaint. We therefore dismiss the complaint for lack of jurisdiction pursuant to Rule 12(b)(1) of the Rules of the United States Court of Federal Claims (“RCFC”).

Also pending is plaintiff’s motion for leave to proceed *in forma*

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<sup>1</sup> The four cases have been assigned case numbers 16-926C, 16-927C, 16-928C, and 19-929C, respectively.

*pauperis*. For good cause shown, the motion is granted. The clerk is directed to dismiss the complaint. No costs. The clerk is also directed not to receive any further filings from plaintiff without prior court approval.

  
ERIC G. BRUGGINK  
Senior Judge